



SUPPLEMENTARY SCHEDULES

These schedules serve as an expansion of pertinent data summarized in the basic financial statements.

PRINCE GEORGE'S COUNTY, MARYLAND
Equity in Cash and Investments
June 30, 2003

	Component Units										Total Reporting Entity
	Total Primary Government	Board of Education of Prince George's County	Housing Authority of Prince George's County	Industrial Development Authority of Prince George's County	Prince George's County Memorial Library	Prince George's County Community College	Prince George's County Community Television	Redevelopment Authority of Prince George's County	Revenue Authority of Prince George's County	Total Component Units	
Governmental activities	\$ 308,343,190	28,938,205	-	-	5,909,451	-	-	-	-	34,847,656	343,190,846
Business-type activities	97,628,270	-	4,351,663	52,708	-	9,309,821	339,377	1,138,880	3,955,930	19,148,379	116,776,649
Fiduciary Funds	816,383,935	-	-	-	-	-	-	-	-	-	816,383,935
	<u>\$ 1,222,355,395</u>	<u>28,938,205</u>	<u>4,351,663</u>	<u>52,708</u>	<u>5,909,451</u>	<u>9,309,821</u>	<u>339,377</u>	<u>1,138,880</u>	<u>3,955,930</u>	<u>53,996,035</u>	<u>1,276,351,430</u>

Note: Amounts included in this table are reflected on the statement of net assets / balance sheets as "Cash and investments," "Investment - equity in pooled separate accounts," "Cash with fiscal agent," and "Restricted cash and investments."

PRINCE GEORGE'S COUNTY, MARYLAND
 Combined Schedule of Delinquent Taxes and Service Charges Receivable - By Fund
 June 30, 2003

Delinquent taxes by year	General Fund						Debt Service Fund	
	Real Property	Unincorporated Business Personal Property	Railroads and Public Utilities	Corporate Personal Property	Special Assessment	Total General Fund		
Year ended								
June 30:								
2003	\$ 2,534,465	1,005,227	307,782	2,551,744	400,463	6,799,681		13,573
2002	1,047,666	671,491	140,755	905,301	340,974	3,106,187		5,205
2001	669,927	532,442	39,274	520,722	-	1,762,365		7,565
2000	513,043	405,922	205	254,957	-	1,174,127		5,522
1999	454,684	278,544	4,505	176,590	-	914,323		5,410
1998	350,379	184,107	-	112,386	-	646,872		5,841
1997	211,496	116,807	-	103,476	-	431,779		4,821
1996	159,247	56,595	-	56,820	-	272,662		3,871
1995	53,179	24,952	-	71,123	-	149,254		2,448
1994 and prior	41,441	35,503	-	249,229	-	326,173		5,484
Totals	\$ 6,035,527	3,311,590	492,521	5,002,348	741,437	15,583,423		59,740

Delinquent taxes by year	Agency Funds					Enterprise Funds		Total All Funds
	State	Maryland-National Capital Park and Planning Commission	Washington Suburban Sanitary Commission	Incorporated Towns	Washington Suburban Transit Commission	Total Agency Funds	Stormwater Management Fund	
Year ended								
June 30:								
2003	\$ 185,581	1,490,960	228,357	211,105	171,458	2,287,461	337,379	9,438,094
2002	70,759	601,908	94,534	76,569	70,174	913,944	140,201	4,165,537
2001	34,474	361,403	43,490	35,928	41,078	516,373	82,346	2,368,649
2000	29,001	239,754	27,791	29,328	27,288	353,162	54,860	1,587,671
1999	14,182	155,876	23,016	14,296	17,111	224,481	33,839	1,178,053
1998	9,245	99,102	27,299	6,921	11,118	153,685	21,651	828,049
1997	6,049	70,986	11,033	5,903	7,998	101,969	15,440	554,009
1996	4,159	39,881	10,067	3,035	4,435	61,577	8,827	346,937
1995	3,118	33,034	9,236	2,119	3,633	51,140	7,339	210,181
1994 and prior	1,100	81,891	15,081	4	8,417	106,493	18,565	456,715
Totals	\$ 357,668	3,174,795	489,904	385,208	362,710	4,770,285	720,447	21,133,896

PRINCE GEORGE'S COUNTY, MARYLAND
Schedule of Capital Assets Used in the Operation of Governmental Funds -
By Function and Activity (1)
June 30, 2003

Function and activity	Total	Land	Buildings	Infrastructure	Equipment	Vehicles
Primary government:						
General Government:						
Control - legislative, executive and judicial	\$ 73,826,994	11,263,863	61,976,212	-	113,460	473,459
Staff agencies:				-		
Finance	44,510	-	-	-	18,890	25,620
Budget	79,460	-	-	-	8,080	71,380
Personnel	22,223	-	-	-	22,223	-
Central services	1,665,416	-	-	-	147,064	1,518,352
Family services	50,498	-	-	-	-	50,498
General government buildings	72,857,346	12,869,919	59,987,427	-	-	-
Other	12,579,493	-	-	-	32,586	12,546,907
Total staff agencies	87,298,946	12,869,919	59,987,427	-	228,843	14,212,757
Total general government	161,125,940	24,133,782	121,963,639	-	342,303	14,686,216
Public safety:						
Police services	47,967,444	1,698,192	17,455,819	-	1,427,337	27,386,096
Fire services	41,303,660	3,095,145	18,366,466	-	711,308	19,130,741
Environmental resources	3,641,475	-	1,200,535	-	28,884	2,412,056
Sheriff services	3,326,043	-	-	-	(452)	3,326,495
Corrections	66,852,739	94,589	65,392,494	-	328,949	1,036,707
Homeland Security	5,950	-	-	-	5,950	-
Total public safety	163,097,311	4,887,926	102,415,314	-	2,501,976	53,292,095
Public works	1,959,303,569	32,536,860	14,578,181	1,884,696,600	266,200	27,225,728
Health and welfare	16,476,438	165,800	14,963,597	-	148,303	1,198,738
Federal programs	15,811,729	2,856,588	2,540,519	-	8,034,384	2,380,238
Social Services	208,765	-	-	-	-	208,765
Total governmental fund capital assets allocated	2,316,023,752	64,580,956	256,461,250	1,884,696,600	11,293,166	98,991,780
Construction in-progress	97,366,460					
Total primary government	\$ 2,413,390,212					

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

PRINCE GEORGE'S COUNTY, MARYLAND
Schedule of Changes in Capital Assets Used in the Operation of Governmental Funds -
By Function and Activity (1)
For the year ended June 30, 2003

	Balance June 30, 2002	Additions	Deductions and adjustments	Net Inter-agency transfers	Balance June 30, 2003
Primary government:					
General government:					
Control, legislative, executive and judicial	\$ 74,190,881	265,127	(603,205)	(25,809)	73,826,994
Staff agencies:					
Finance	44,510	-	-	-	44,510
Management and budget	1,457,563	8,080	(1,386,183)	-	79,460
Law	11,091	-	-	-	11,091
Personnel	22,223	-	-	-	22,223
Central services	1,559,019	135,263	-	(28,866)	1,665,416
Family services	50,498	-	-	-	50,498
General government buildings	72,857,346	-	-	-	72,857,346
Other	10,879,491	194,467	(1,055,125)	2,549,569	12,568,402
Total staff agencies	86,881,741	337,810	(2,441,308)	2,520,703	87,298,946
Total general government	161,072,622	602,937	(3,044,513)	2,494,894	161,125,940
Public safety:					
Police services	45,867,967	4,696,319	(689,282)	(1,907,560)	47,967,444
Fire services	40,298,859	1,802,157	(481,870)	(315,486)	41,303,660
Environmental resources	3,613,474	29,204	-	(1,203)	3,641,475
Sheriff services	3,435,899	14,793	(58,823)	(65,826)	3,326,043
Corrections	51,226,154	15,635,835	(9,250)	-	66,852,739
Homeland Security	-	5,950	-	-	5,950
Total public safety	144,442,353	22,184,258	(1,239,225)	(2,290,075)	163,097,311
Public works	1,908,738,280	51,250,876	(497,464)	(188,123)	1,959,303,569
Health and welfare	5,280,227	12,231,573	(1,018,666)	(16,696)	16,476,438
Federal programs	15,772,852	68,477	(29,600)	-	15,811,729
Social services	208,765	-	-	-	208,765
Construction-in-progress	104,777,853	34,332,459	(41,743,852)	-	97,366,460
Total governmental fund capital assets	\$ 2,340,292,952	120,670,580	(47,573,320)	-	2,413,390,212

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

PRINCE GEORGE'S COUNTY, MARYLAND
Schedule of Capital Assets Used in the Operation of Governmental Funds -
By Source
June 30, 2003

	Primary <u>Government</u>
Governmental fund capital assets	
Land	\$ 64,580,956
Buildings	256,461,250
Infrastructure	1,884,696,600
Equipment	110,284,946
Construction in progress	<u>97,366,460</u>
Total governmental fund capital assets	<u>\$ 2,413,390,212</u>
Investment in governmental fund capital assets from:	
Capital projects funds:	
General obligation bonds	\$ 77,436,462
Intergovernmental	15,135,092
General fund revenue	2,281,667,375
Special revenue fund revenue	18,544,648
Federal programs	15,811,729
Other	<u>4,794,906</u>
	<u>\$ 2,413,390,212</u>

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

PRINCE GEORGE'S COUNTY, MARYLAND
Schedule of Revenue Bond Coverage
Solid Waste Fund
June 30, 2003

Fiscal year	Net revenue available for debt service (1)				Net debt service requirements			Coverage		
	Gross revenue (2)	Operating expenses (3)	Net revenue available for debt service	Cash balances available for debt service (4)	Principal	Interest (5)	Total	Gross (6)	Net (7)	Net alternative (8)
2003	\$ 73,600,843	45,380,465	28,220,378	115,232,612	3,725,447	831,703	4,557,150	16.15	6.19	25.29
2002	76,124,333	43,964,630	32,159,703	119,171,937	3,551,809	2,224,560	5,776,369	13.18	5.57	20.63
2001	72,263,412	42,066,757	30,196,655	98,033,450	3,438,463	2,049,142	5,487,605	13.17	5.51	17.87
2000	70,725,018	41,726,597	28,998,421	97,884,809	3,250,399	2,398,353	5,648,752	12.52	5.13	17.32
1999	69,549,616	41,588,046	27,961,570	83,724,844	3,112,607	2,509,885	5,622,492	12.37	4.97	14.89
1998	70,102,884	40,481,941	29,620,943	75,752,460	2,985,080	2,710,602	5,695,682	12.31	5.20	12.77
1997	70,385,611	39,644,006	30,741,605	59,249,110	2,872,806	2,763,109	5,635,915	12.49	5.45	10.51
1996	63,861,844	34,202,594	29,659,250	48,872,002	2,765,779	2,947,859	5,713,638	11.18	5.19	8.55
1995	49,210,657	38,711,808	10,498,849	29,863,927	2,470,000	2,751,360	5,221,360	9.42	2.01	5.72
1994	53,916,355	37,439,974	16,476,381	36,686,347	2,130,000	2,884,859	5,014,859	10.75	3.29	7.32

Notes:

- (1) Included in this schedule are revenue bonds of the Primary Government's Solid Waste Fund, whose first bond issue was on December 1, 1990.
- (2) Gross revenue includes operating and nonoperating revenue, excluding interest income on the Debt Service Reserve Fund.
- (3) Operating expenses include all expenses and transfers except depreciation and amortization, project charges from other County funds, landfill postclosure expense, overhead allocation, and intrafund transfers.
- (4) Cash balances available for debt service includes net revenue available for debt service during the year and beginning balances for: amount due from other funds, unrestricted cash and investments, restricted cash and investments for the O & M Reserve, the Debt Service Reserve, and the Closing Cost Reserve.
- (5) This amount reflects the amount due in the fiscal year (net of accrual) plus bond refunding costs, less interest income.
- (6) Gross coverage ratio equals gross revenue divided by net debt service on bonds.
- (7) Net coverage ratio equals net revenue available for debt service divided by net debt service on bonds.
- (8) Net alternative coverage ratio equals cash balances available for debt service divided by net debt service on bonds.